

City of Douglass

Table of Contents:

NO

Governing Body

Page No. 1

Computation to Determine Limit for 2021

	Amount of Levy
+ \$	484,842
- \$	74,642
- \$	
\$	410,200

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
- Other tax entity levy in 2020 budget
3. Net tax levy

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+		49,096	
5. Increase in personal property for 2020 :				
5a. Personal property 2020	+	182,880		
5b. Personal property 2019	-	190,112		
5c. Increase in personal property (5a minus 5b)	+		0	
			(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	+	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+		0	
7. Valuation of property that has changed in use during 2020 :	+		0	
8. Expiration of property tax abatements	+		0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+			
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			49,096	
11. Total estimated valuation July 1, 2020		8,354,075		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			0.0059	
13. Percentage adjustment increase (12 times 3)	+		2,425	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)			1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$		7,384	
16. Total Percentage Adjustments	\$		9,809	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	9,554
Property tax revenues for debt service in 2020 budget:	-	12,497
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	
Property tax revenues spent for public building commission and lease payments in the 2020 budget:			-	
Increase property tax revenues spent on public building commission and lease payments				0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)			+	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:			+	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+	
23. Law enforcement expenses - 2021 budget:		+		280,000
Law enforcement expenses - 2020 budget:		-		280,000
CPI adjustment	1.80%			5,040
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+	0
24. Fire protection expenses - 2021 budget:		+		
Fire protection expenses - 2020 budget:		-		
CPI adjustment	1.80%			0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+	0
25. Emergency medical expenses - 2021 budget:		+		
Emergency medical expenses - 2020 budget:		-		
CPI adjustment	1.80%			0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			+	0
26. Total Revenue Adjustments				0
Levies on Behalf of Another Political or Governmental Subdivision				
27. Library Levy - 2021 budget:			+	74,642
Other tax entity levy - 2021 budget:			+	
Other tax entity levy - 2021 budget:			+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision			+	74,642
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)			+	
30. Total Computed Tax Levy				494,651

City of Douglass

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	363,510	52,980	903	692	770	0
Debt Service	12,497	1,821	31	24	26	0
Library	74,642	10,878	185	142	158	0
Employee Benefits	34,193	4,983	85	65	72	0
TOTAL	484,842	70,662	1,204	923	1,026	0

County Treas Motor Vehicle Estimate 70,662
 County Treas Recreational Vehicle Estimate 1,204
 County Treas 16/20M Vehicle Estimate 923
 County Treas Commercial Vehicle Tax Estimate 1,026
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14574
 Recreational Vehicle Factor 0.00248
 16/20M Vehicle Factor 0.00190
 Commercial Vehicle Factor 0.00212
 Watercraft Factor 0.00000

STATEMENT OF INDEBTEDNESS

[illegible]

****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Douglass
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$74,642	\$74,642
Delinquent Tax	\$501	\$2,200
Motor Vehicle Tax	\$12,201	\$10,878
Recreational Vehicle Tax	\$167	\$185
16/20M Vehicle Tax	\$105	\$142
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$87,616	\$88,047
Difference in Total Taxes:	\$431	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$8,175,267	\$8,354,075
Did Assessed Valuation Decrease?	No	
Levy Rate	9.13	8.935
Difference in Levy Rate:	(0.195)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Douglass

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	163,615	121,447	167,495
Receipts:			
Ad Valorem Tax	329,660	363,510	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	21,275	6,978	7,000
Motor Vehicle Tax	53,907	56,773	52,980
Recreational Vehicle Tax	820	776	903
16/20M Vehicle Tax	388	488	692
Commercial Vehicle Tax	214	331	770
Watercraft Tax	332	0	0
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Sales Tax (1% - Sewer, Streets, General)	94,047	38,000	80,000
Compensating Use Tax (1% - Sewer, Streets, General)	35,696	12,000	30,300
Local Sales Tax (1% - General)	94,047	82,500	80,000
Compensating Use Tax (1% - General)	35,697	26,000	30,300
Franchise Fees	63,652	65,000	65,000
Cereal Malt Beverage Permits	750	500	500
Sell/Vendor Licenses	925	200	200
Dog Tags/Impoundment Fees	152	250	250
Construction Permits	7,714	10,000	10,000
Fireworks Permits	3,513	3,000	3,000
Other Permits and Licenses	0	500	500
Swimming Pool Admissions/Lessons	21,236	20,000	20,000
Copy Charges	0	50	50
FAX Charges	0	300	50
Events Charges	1,500	2,500	2,500
Fines and Forfeitures	23,032	36,000	36,000
Farming Proceeds	0	1,800	1,800
Miscellaneous Reimbursements	0	1,500	1,500
Transfers from Solid Waste Utility Fund	25,000	25,000	25,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	321	1,300	100
Neighborhood Revitalization Rebate		-6,783	-7,577
Miscellaneous	1,726	4,481	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	815,604	752,954	443,818
Resources Available:	979,219	874,401	611,313

Adopted Budget
General

CPA Summary

City of Douglass

2021

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Administration			
Salaries	138,801	40,000	80,000
Contractual	102,417	145,000	145,000
Commodities	32,281	18,000	18,000
Capital Outlay	0	2,500	2,500
Total	273,499	205,500	245,500
Planning			
Salaries		0	0
Contractual	11,592	11,000	11,000
Commodities	137	500	500
Capital Outlay			
Total	11,729	11,500	11,500
Public Safety			
Salaries			
Contractual	237,913	150,000	275,000
Commodities	1,379	4,000	4,000
Capital Outlay	0	1,000	1,000
Total	239,292	155,000	280,000
Storm Sewer Department			
Salaries			
Contractual	1,919	2,000	2,000
Commodities	4,061	4,000	4,000
Capital Outlay			
Total	5,980	6,000	6,000
Street Department			
Salaries	0	11,500	11,500
Contractual	29,529	120,000	130,000
Commodities	21,662	20,000	20,000
Capital Outlay	2,926	5,000	5,000
Debt Service	0	7,106	7,106
Total	54,117	163,606	173,606
Park Department			
Salaries			
Contractual	5,292	2,500	5,000
Commodities	17,959	2,500	5,000
Capital Outlay			
Total	23,251	5,000	10,000
Swimming Pool Department			
Salaries	33,313	32,500	35,000
Contractual	23,652	24,000	24,000
Commodities	19,485	20,000	20,000
Capital Outlay	2,150		2,000
Total	78,600	76,500	81,000
Public Health Officer			
Salaries		0	
Contractual	1,704	2,500	2,500
Commodities	198	2,500	2,500
Capital Outlay			
Total	1,902	5,000	5,000
Page Total	688,370	628,106	812,606

(Note: Should agree with general sub-totals.)

City of Douglass

2021

Adopted Budget
General Fund - Detail Page 2

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Senior Citizen Center			
Senior Citizen Center Utility Subsidy	0	1,200	1,200
Total	0	1,200	1,200
Library			
Library Expenditures	6,889	3,500	3,500
Total	6,889	3,500	3,500
Fire District Utility Subsidy			
Fire District Utility Subsidy	0	100	100
Total	0	100	100
Demolition of Condemned Structures			
Demolition of Condemned Structures	681	20,000	10,000
Total	681	20,000	10,000
Event Expenses			
Event Expenses	530	3,000	3,000
Total	530	3,000	3,000
Economic development			
Economic development		1,000	1,000
Total	0	1,000	1,000
Facility improvements			
Facility improvements		20,000	20,000
Total	0	20,000	20,000
Transfers out			
Transfers to Sewer Utility Fund	49,302	30,000	30,000
Transfers to Capital Improvement Reserve Fund	100,000	0	0
Transfers to Capital Improvement Reserve Fund	7,000	0	0
Transfers to Capital Improvement Reserve Fund	5,000	0	0
Total	161,302	30,000	30,000
Page 2 -Total	169,402	78,800	68,800
Page 1 -Total	688,370	628,106	812,606
Grand Total	857,772	706,906	881,406

(Note: Should agree with general sub-totals.)

City of Douglass

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,936	5,735	4,794
Receipts:			
Ad Valorem Tax	248	12,497	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	654		
Motor Vehicle Tax	3,210	43	1,821
Recreational Vehicle Tax		1	31
16/20M Vehicle Tax		0	24
Commercial Vehicle Tax		0	26
Watercraft Tax		0	0
Special assessments	775	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-232	-250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,887	12,309	1,652
Resources Available:	18,823	18,044	6,446
Expenditures:			
Bond principal	10,000	10,000	10,000
Bond interest and commission	3,088	3,250	2,763
Cash Basis Reserve (2021 column)			3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	13,088	13,250	15,763
Unencumbered Cash Balance Dec 31	5,735	4,794	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	16,350	16,018	15,763
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,763
		Tax Required	9,317
		Delinquent Comp Rate 2.5%	237
		Amount of 2020 Ad Valorem Tax	9,554

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	6,609	6,923	3,496
Receipts:			
Ad Valorem Tax	70,850	74,642	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,192	501	2,200
Motor Vehicle Tax	12,324	12,201	10,878
Recreational Vehicle Tax	187	167	185
16/20M Vehicle Tax	83	105	142
Commercial Vehicle Tax	49	71	158
Watercraft Tax	76	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,364	-1,400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	88,766	86,323	12,163
Resources Available:	95,375	93,246	15,659
Expenditures:			
Appropriation to Library Board	88,452	89,750	88,452
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	88,452	89,750	88,452
Unencumbered Cash Balance Dec 31	6,923	3,496	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	88,452	89,750	88,452
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	88,452
		Tax Required	72,793
		Delinquent Comp Rate 2.5%	1,849
		Amount of 2020 Ad Valorem Tax	74,642

CPA Summary

City of Douglass

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	25,519	21,373	16,100
Receipts:			
Ad Valorem Tax	31,261	34,193	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,090	636	
Motor Vehicle Tax	2,578	5,383	4,983
Recreational Vehicle Tax	38	74	85
16/20M Vehicle Tax	18	46	65
Commercial Vehicle Tax	10	31	72
Watercraft Tax	15	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-636	-700
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,010	39,727	4,505
Resources Available:	61,529	61,100	20,605
Expenditures			
Employee Benefits	40,156	45,000	50,800
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,156	45,000	50,800
Unencumbered Cash Balance Dec 31	21,373	16,100	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	49,100	50,800	50,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,800
		Tax Required	30,195
		Delinquent Comp Rate 2.5%	767
		Amount of 2020 Ad Valorem Tax	30,962

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate 2.5%	0
		Amount of 2020 Ad Valorem Tax	0

CPA Summary

City of Douglass

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,554	4,540	3,950
Receipts:			
State of Kansas Gas Tax	45,776	42,980	38,000
County Transfers Gas	6,994	6,430	5,670
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	52,770	49,410	43,670
Resources Available:	57,324	53,950	47,620
Expenditures:			
Personal services	54,349	50,000	47,620
Contractual services	32,856	0	
Debt service	0	0	
Reimb. Exp	-34,421	0	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	52,784	50,000	47,620
Unencumbered Cash Balance Dec 31	4,540	3,950	0
2019/2020/2021 Budget Authority Amount:	56,756	52,967	47,620

Adopted Budget

Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	331	11,165	27,633
Receipts:			
Charges for Services	372,631	425,000	425,000
Penalties	6,033	4,900	5,000
Set Up and Reconnection Fees	7,866	10,000	10,000
Water Taps and Connection Fees		200	200
Interest on Idle Funds	169		
Miscellaneous	179	100	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	386,878	440,200	440,400
Resources Available:	387,209	451,365	468,033
Expenditures:			
Personal services	123,175	140,000	140,000
Contractual services	55,111	47,000	55,000
Commodities	138,766	156,343	160,000
Capital Outlay	2,926	25,000	25,000
Debt Service	56,066	55,389	59,653
Transfers to Water Replacement Reserve Fund	0	0	28,380
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	376,044	423,732	468,033
Unencumbered Cash Balance Dec 31	11,165	27,633	0
2019/2020/2021 Budget Authority Amount:	479,314	464,732	468,033

CPA Summary

City of Douglass

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	86,329	98,132	57,477
Receipts:			
Charges for Services	282,818	295,000	295,000
Penalties	2,836	3,400	3,400
New Connections	125	300	300
Transfers from General Fund	49,302	30,000	30,000
Interest on Idle Funds	169	100	100
Miscellaneous	47	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	335,297	328,900	328,900
Resources Available:	421,626	427,032	386,377
Expenditures:			
Personal services	129,297	176,000	185,000
Contractual services	40,269	40,000	40,000
Commodities	23,706	25,000	25,000
Capital outlay	2,926	15,000	15,000
Debt service	127,296	113,555	113,555
Transfers to Sewer Improvement Reserve Fund			7,822
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	323,494	369,555	386,377
Unencumbered Cash Balance Dec 31	98,132	57,477	0
2019/2020/2021 Budget Authority Amount:	400,391	391,502	386,377

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	16,371	21,964	11,077
Receipts:			
Charges for Services	172,911	175,000	175,000
Penalties	1,687	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	174,598	176,500	176,500
Resources Available:	190,969	198,464	187,577
Expenditures:			
Contractual services	144,005	160,000	160,000
Commodities		2,387	2,577
Capital outlay			
Transfers to General Fund	25,000	25,000	25,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	169,005	187,387	187,577
Unencumbered Cash Balance Dec 31	21,964	11,077	0
2019/2020/2021 Budget Authority Amount:	184,156	187,387	187,577

CPA Summary

(Published in The Butler County Times-Gazette September 19, 2020.)

NOTICE OF BUDGET HEARING

The governing body of

City of Douglass

will meet on September 30, 2020 at 6:30 PM at the Douglass City Hall 322 S. Forrest, Douglass, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Douglass City Hall 322 S. Forrest, Douglass, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	857,772	45.250	706,906	44.465	981,406	379,493	45.426
Debt Service	13,088	0.034	13,250	1.529	15,763	9,554	1.144
Library	88,452	9.725	89,750	9.130	88,452	74,642	8.935
Employee Benefits	40,156	4.291	45,000	4.182	50,800	30,962	3.706
Special Highway	52,784		50,000		47,620		
Water Utility	376,044		403,732		448,033		
Sewer Utility	323,494		362,055		393,877		
Solid Waste Utility	169,005		187,387		187,577		
Non-Budgeted Funds-A							
Totals	1,920,795	59.300	1,858,080	59.306	2,213,528	494,651	59.211
Less: Transfers	186,302		55,000		91,202		
Net Expenditure	1,734,493		1,803,080		2,122,326		
Total Tax Levied	459,255		484,842		xxxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	7,744,619		8,175,267		8,354,075		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	170,000		140,000		110,000		
Revenue Bonds	0		0		0		
Other	1,258,388		1,119,319		987,426		
Lease Purchase Principal	115,931		97,845		79,245		
Total	1,544,319		1,357,164		1,176,671		

* Tax rates are expressed in mills

Terri West

City Official Title: City Administrator

Terri West
City Official Title: City Administrator